

**Trends in School Corporation Expenditures By Object  
Biannual Financial Report Data  
Lake Station Community Schools (4680)**

Lake Station Community Schools (4680)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$4,161,863	\$4,301,197	\$4,215,324	\$4,079,049	-1%	-3%
Purchased Professional and Technnical Pupil Services (313)	\$846,599	\$958,969	\$735,899	\$973,485	4%	32%
Group Health Insurance (222)	\$759,866	\$831,124	\$936,019	\$932,590	5%	0%
Noncertified Salaries (120)	\$583,390	\$603,620	\$603,656	\$472,377	-5%	-22%
Social Security-Certified Employee Retirement (212)	\$316,475	\$329,348	\$317,882	\$310,325	0%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$217,120	\$236,655	\$258,581	\$287,170	7%	11%
Stipends (131)	\$0	\$99,609	\$131,760	\$141,903	N/A	8%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$69,033	\$83,682	\$97,075	\$137,163	19%	41%
Textbooks (630)	\$207,833	\$214,344	\$153,051	\$129,299	-11%	-16%
Computer Hardware (741)	\$72,730	\$117,659	\$55,653	\$94,189	7%	69%
Operational Supplies (611)	\$154,948	\$97,546	\$75,768	\$93,842	-12%	24%
Severance/Early Retirement Pay (213)	\$102,583	\$101,109	\$88,978	\$84,659	-5%	-5%
Pre-2008 object code - temporary salaries (header) (130)	\$171,138	\$132,516	\$102,845	\$81,110	-17%	-21%
Other Employee Benefits (241 to 290)	\$58,148	\$55,254	\$59,753	\$58,224	0%	-3%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$64,025	\$63,058	\$54,262	\$41,450	-10%	-24%
Social Security-Noncertified Employee Retirement (211)	\$49,457	\$51,424	\$53,503	\$41,077	-5%	-23%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$37,974	\$24,852	\$9,179	\$20,555	-14%	124%
Connectivity (744)	\$40,893	\$23,323	\$7,285	\$20,498	-16%	181%
Public Employees Retirement Fund (214)	\$18,843	\$20,486	\$20,395	\$19,413	1%	-5%
Library Books (640)	\$0	\$11,181	\$11,562	\$18,960	N/A	64%
Purchased Professional and Technnical Instruction Services (311)	\$2,742	\$67	\$7,347	\$17,993	60%	145%
Travel (580)	\$26,898	\$18,343	\$13,313	\$10,976	-20%	-18%
Other Purchased Professional and Technical Services (319)	\$5,852	\$8,268	\$8,459	\$9,258	12%	9%
Technology Related Professional Development (748)	\$0	\$689	\$7,431	\$8,253	N/A	11%
Group Life Insurance (221)	\$6,866	\$10,107	\$7,465	\$8,163	4%	9%
Periodicals (650)	\$990	\$3,010	\$2,886	\$3,090	33%	7%
Unemployment compensation (230)	\$22,721	\$29,437	\$15,080	\$1,669	-48%	-89%
Other Technology Hardware (746)	-\$582	\$164,272	\$76,607	\$1,663	N/A	-98%
Postage and Postage Machine Rental (532)	\$116	\$72	\$95	\$1,440	88%	> 500%
Purchased Professional and Technnical Staff Services (314)	\$3,500	\$1,000	\$45,478	\$1,000	-27%	-98%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$382	\$381	\$381	\$381	0%	0%
Other Purchased Services (593)	\$0	\$0	\$350	\$350	N/A	0%
Equipment (730)	\$0	\$0	\$2,397	\$0	N/A	-100%
Wireless Equipment (743)	\$0	\$39,182	\$3,581	\$0	N/A	-100%
Purchased Professional and Technnical Statistical Services (317)	\$7,830	\$0	\$0	\$0	-100%	N/A

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<b>Lake Station Community Schools (4680)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Dues and Fees (810)	\$2,978	\$1,475	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,013,211</b>	<b>\$8,633,261</b>	<b>\$8,179,299</b>	<b>\$8,101,575</b>	<b>0%</b>	<b>-1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$643,254	\$607,489	\$636,581	\$651,854	0%	2%
Noncertified Salaries (120)	\$380,138	\$409,406	\$340,818	\$337,793	-3%	-1%
Group Health Insurance (222)	\$208,668	\$222,350	\$231,406	\$262,897	6%	14%
Teacher Retirement Fund, After 7-1-95 (216)	\$39,384	\$46,886	\$51,068	\$51,958	7%	2%
Social Security-Certified Employee Retirement (212)	\$48,538	\$47,916	\$50,114	\$50,399	1%	1%
Public Employees Retirement Fund (214)	\$38,626	\$45,400	\$34,892	\$31,321	-5%	-10%
Other Employee Benefits (241 to 290)	\$39,228	\$28,819	\$29,799	\$29,737	-7%	0%
Social Security-Noncertified Employee Retirement (211)	\$27,267	\$29,508	\$24,433	\$23,610	-4%	-3%
Severance/Early Retirement Pay (213)	\$2,000	\$20,780	\$19,789	\$12,944	59%	-35%
Other Purchased Professional and Technical Services (319)	\$6,561	\$11,505	\$2,493	\$6,571	0%	164%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,539	\$4,746	\$4,757	\$4,851	2%	2%
Group Life Insurance (221)	\$2,538	\$2,476	\$2,484	\$2,886	3%	16%
Operational Supplies (611)	\$6,602	\$3,103	\$7,686	\$2,737	-20%	-64%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,846	\$2,671	\$2,645	\$2,613	-2%	-1%
Stipends (131)	\$0	\$3,692	\$8,000	\$2,338	N/A	-71%
Travel (580)	\$1,499	\$1,203	\$2,008	\$1,907	6%	-5%
Pre-2008 object code - temporary salaries (header) (130)	\$8,625	\$7,470	\$3,435	\$1,830	-32%	-47%
Official Bond Premiums (525)	\$126	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$846	\$317	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$0	\$255	\$33	\$0	N/A	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$12,938	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$140	\$0	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,474,362</b>	<b>\$1,495,991</b>	<b>\$1,452,442</b>	<b>\$1,478,245</b>	<b>0%</b>	<b>2%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,505,647	\$1,453,115	\$1,438,224	\$1,451,519	-1%	1%
Group Health Insurance (222)	\$338,404	\$341,493	\$373,892	\$385,665	3%	3%
Food Purchases (614)	\$283,036	\$294,571	\$391,662	\$356,662	6%	-9%
Light and Power - Other than Heating and Cooling (625)	\$292,830	\$271,338	\$248,005	\$261,424	-3%	5%
Equipment (730)	\$60,021	\$88,679	\$132,959	\$259,832	44%	95%
Operational Supplies (611)	\$152,099	\$167,786	\$211,920	\$201,223	7%	-5%
Certified Salaries (110)	\$166,248	\$193,957	\$199,726	\$199,726	5%	0%

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<b>Lake Station Community Schools (4680)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Heating and Cooling for Buildings - Gas (622)	\$191,921	\$119,732	\$109,992	\$152,628	-6%	39%
Purchased Property Services; Repairs and Maintenance Services (430)	\$147,863	\$104,900	\$132,781	\$122,746	-5%	-8%
Public Employees Retirement Fund (214)	\$113,156	\$116,679	\$116,012	\$116,097	1%	0%
Social Security-Noncertified Employee Retirement (211)	\$116,586	\$111,993	\$109,974	\$110,910	-1%	1%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$81,979	\$72,352	\$95,367	\$100,541	5%	5%
Purchased Property Services; Rentals (440)	\$143,569	\$92,950	\$10,023	\$85,966	-12%	> 500%
Workers Compensation Insurance (225)	\$52,244	\$86,721	\$88,177	\$79,602	11%	-10%
Gasoline and Lubricants (613)	\$53,742	\$68,972	\$66,290	\$64,225	5%	-3%
Printing and Binding (550)	\$46,038	\$44,817	\$63,066	\$57,795	6%	-8%
Utility Services Water and Sewage (411)	\$32,988	\$38,859	\$49,711	\$57,116	15%	15%
Other Employee Benefits (241 to 290)	\$50,276	\$43,755	\$42,655	\$43,756	-3%	3%
Vehicles (731)	\$43,432	\$0	\$0	\$37,085	-4%	N/A
Purchased Professional and Technical Board of Education Services (318)	\$9,554	\$7,063	\$20,164	\$34,675	38%	72%
Pre-2008 object code - temporary salaries (header) (130)	\$58,706	\$43,102	\$37,486	\$27,070	-18%	-28%
Board Members Compensation (115)	\$11,544	\$19,018	\$19,336	\$21,914	17%	13%
Overtime Salaries (140)	\$13,859	\$12,853	\$13,734	\$21,658	12%	58%
Utility Services Removal of Refuse and Garbage (412)	\$8,627	\$15,909	\$15,447	\$19,504	23%	26%
Travel (580)	\$17,545	\$23,114	\$20,131	\$18,603	1%	-8%
Social Security-Certified Employee Retirement (212)	\$13,129	\$14,771	\$15,392	\$15,494	4%	1%
Telephone (531)	\$37,743	\$18,000	\$4,348	\$11,204	-26%	158%
Teacher Retirement Fund, After 7-1-95 (216)	\$96	\$8,545	\$9,749	\$9,879	218%	1%
Dues and Fees (810)	\$6,415	\$9,248	\$9,886	\$9,091	9%	-8%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$0	\$6,700	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$5,966	\$7,590	\$1,720	\$6,330	1%	268%
Tires and Repairs (612)	\$102	\$1,753	\$7,028	\$5,246	168%	-25%
Postage and Postage Machine Rental (532)	\$0	\$1,342	\$3,162	\$4,404	N/A	39%
Severance/Early Retirement Pay (213)	\$2,900	\$6,473	\$14,218	\$4,284	10%	-70%
Group Life Insurance (221)	\$3,130	\$3,062	\$3,006	\$3,591	3%	19%
Stipends (131)	\$0	\$0	\$1,700	\$3,380	N/A	99%
Other Purchased Professional and Technical Services (319)	\$87,517	\$1,810	\$87,646	\$2,798	-58%	-97%
Other General Supplies (615, 660 to 689)	\$29,487	\$2,830	\$1,308	\$2,400	-47%	84%
Textbooks (630)	\$1,138	\$943	\$1,436	\$1,448	6%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,188	\$1,076	\$1,142	\$1,142	-1%	0%
Bank Service Charges (871)	\$2,236	\$1,208	\$1,172	\$1,100	-16%	-6%
Unemployment compensation (230)	\$0	\$14,885	\$26	\$725	N/A	> 500%
Official Bond Premiums (525)	\$665	\$320	\$900	\$450	-9%	-50%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$59	\$0	\$12	\$19	-25%	56%
Purchased Property Services; Cleaning Services (420)	\$0	\$1,000	\$0	\$0	N/A	N/A
Other Purchased Services (593)	\$2,105	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$229	\$654	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$159	\$0	\$0	\$0	-100%	N/A
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$89	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$4,186,178</b>	<b>\$3,929,240</b>	<b>\$4,170,675</b>	<b>\$4,377,623</b>	<b>1%</b>	<b>5%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$604,944	\$1,214,843	\$1,409,501	\$1,450,725	24%	3%
Purchased Property Services; Construction Services (450)	\$425,659	\$525,229	\$171,982	\$827,785	18%	381%
Stipends (131)	\$0	\$92,237	\$166,927	\$169,019	N/A	1%
Equipment (730)	\$33,424	\$27,555	\$22,598	\$9,745	-27%	-57%
Interest on Bonds or Notes (832)	\$486,685	\$21,506	\$17,458	\$9,388	-63%	-46%
Social Security-Certified Employee Retirement (212)	\$6,556	\$6,445	\$6,132	\$6,926	1%	13%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,893	\$3,900	\$5,260	\$6,846	9%	30%
Social Security-Noncertified Employee Retirement (211)	\$9,884	\$8,247	\$6,458	\$5,848	-12%	-9%
Operational Supplies (611)	\$9,283	\$7,564	\$1,429	\$1,047	-42%	-27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,104	\$1,105	\$686	\$604	-14%	-12%
Public Employees Retirement Fund (214)	\$0	\$0	\$200	\$243	N/A	22%
Noncertified Salaries (120)	\$128,984	\$52,420	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$476,397	\$16,146	\$1,680	\$0	-100%	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$23,039	\$7,659	\$2,257	\$0	-100%	-100%
Certified Salaries (110)	\$87,552	\$37,960	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$745	\$2,285	\$2,065	\$0	-100%	-100%
<b>Nonoperational Total</b>	<b>\$2,299,149</b>	<b>\$2,025,103</b>	<b>\$1,814,635</b>	<b>\$2,488,176</b>	<b>2%</b>	<b>37%</b>
<b>Grand Total</b>	<b>\$15,972,899</b>	<b>\$16,083,594</b>	<b>\$15,617,051</b>	<b>\$16,445,619</b>	<b>1%</b>	<b>5%</b>